

## ACCOUNTING PRINCIPLES AND STANDARDS HANDBOOK

### CHAPTER 11. FEES AND REVENUES

#### Section 1.0 General

This chapter presents standards to account for inflows of resources from revenue and other financing sources. It provides standards for classifying, recognizing, and measuring resource inflows. This chapter also prescribes policies and procedures for establishing and imposing user fees for services or products which the Department of Commerce provides to non-Federal recipients. The requirements for user fees apply to any activity involving the provision of a service or thing of value to non-Federal recipients for which a fee, royalty, rent, or other charge is imposed. This chapter also establishes guidelines for work provided to other Federal, state, and local governments.

#### Section 2.0 Authority

The following authorities address the accounting for fees and revenues:

- a. [FASAB Statement of Federal Financial Accounting Standard No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.](#) (Issued May 10, 1996 - Effective for fiscal years beginning after September 30, 1997);
- b. DOC [Credit and Debt Management Operating Standards and Procedures Handbook](#), Appendix A, Pre-Award Evaluation;
- c. [Title V of the Independent Office Appropriations Act of 1952](#) (see Reference G);
- d. [OMB Circular A-25](#), "User Charges";
- e. [31 U.S.C. Sec. 902, Chief Financial Officers Act of 1990](#); and

- f. GAO Policies and Procedures Manual for Guidance of Federal Agencies, Title 2, Sections A30, I20, T10, and R10.

When considering whether to institute user fees administratively, heads of operating units or their designee shall review all sources of statutory authority that may authorize implementation of such fees. When there are statutory prohibitions or limitations, the head of the operating unit or their designee shall review activities and recommend legislative changes, when appropriate, pursuant to OMB Circular A-19, "Legislative Coordination and Clearance." See Exhibit 1 for specific statutory authorities limited to certain organizations, programs, and functions. In determining which statutory authority applies, the heads of operating units or their designee should consult with the Office of the Assistant General Counsel for Administration. Legal advice for new legislation is obtained from the Office of the Assistant General Counsel for Legislation and Regulation.

The head of the operating unit or their designee shall be responsible for reviewing and approving the products/services the operating unit provides, determining whether special benefits are provided to individual recipients, and reviewing and approving the charges needed to recover the full costs of providing the products/services. The head of the operating unit or their designee is also responsible for complying with 15 U.S.C. '1526, which provides that all payments for work performed under '1525 shall be deposited in a separate account which may be used to pay directly the costs of the work or services, to repay or make advances to appropriations or funds which bear the costs, or to refund excess funds when necessary.

The heads of operating units shall be responsible for ensuring that standard costing practices, including costing methodologies for determining user fees, are consistent with FASAB standards and Departmental policies.

### Section 3.0 Revenue and Other Financing Sources

#### .01 Exchange Revenue

Exchange revenue and gains are inflows of resources to a Government entity that the entity has earned. They arise from exchange transactions, which occur when each party to the transaction sacrifices value and receives value in return. That is, exchange revenue arises when a Government entity provides something of value to the public or another Government entity at a price. Revenue from exchange transactions should be recognized when goods or services are provided to the public or another Government entity at a price. When a transaction with the public or another Government entity at a price is unusual or nonrecurring, a gain or loss should be recognized rather than revenue or expense to differentiate such transactions. Revenue from specific types of exchange transactions should be recognized as follows:

- a. When services are provided to the public or another Government entity (except for specific services produced to order under a contract), revenue should be recognized when the services are performed.
- b. When specific goods are made to order under a contract (either short- or long-term), or specific services are produced to order under a contract (either short- or long-term), revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract. If a loss is probable (more likely than not), revenue should continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss should be recognized in proportion to total cost over the life of the contract.<sup>1</sup>
- c. When goods are kept in inventory so that they are available to customers when ordered, revenue should be recognized when the goods are delivered to the customer.

---

<sup>1</sup> This standard is an exception to the general principle of SFFAS No. 5, Accounting for Liabilities of the Federal Government, which, but for this exception, would require a loss on a contract to be recognized at the time when expected costs exceeded expected revenue. However, the expected loss must be disclosed.

- d. When services are rendered continuously over time or the right to use an asset extends continuously over time, such as the use of borrowed money or the rental of space in a building, the revenue should be recognized in proportion to the passage of time or the use of the asset.
- e. When an asset other than inventory is sold, any gain (or loss) should be recognized when the asset is delivered to the purchaser.

When advance fees or payments are received, revenue should not be recognized until costs are incurred from providing the goods and services (regardless of whether the fee or payment is refundable). An increase in cash and an increase in liabilities, such as "unearned revenue," should be recorded when the cash is received. "Unearned revenue" should also be recorded if an agency requests advances or progress payments prior to the receipt of cash and records the amount.

The measurement basis for revenue from exchange transactions should be the actual price that is received or receivable under the established pricing arrangements.

When cash has not yet been received at the time revenue is recognized, a receivable should be recorded. An appropriate allowance for estimated bad debts should be established. To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), an expense should be recognized and the allowance for bad debts increased if the bad debts can be reasonably estimated.<sup>2</sup> The amount of the bad debt expense should be separately shown. To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price redeterminations, or other reasons apart from credit losses, the revenue that is recognized should be reduced by separate provisions if the amounts can be reasonably estimated. The amounts of such provisions should be reflected as revenue adjustments, rather than costs of operations, and should be separately shown.

---

<sup>2</sup> SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraphs 40-52, is the standard for estimating bad debts. The standard is further explained in SFFAS No.1's Basis for Conclusions, paragraphs 116-133.]

Under exceptional circumstances, such as rents and royalties on the Outer Continental Shelf, an entity recognizes virtually no costs (either during the current period or during past periods) in connection with earning revenue that it collects. If this situation applies, bureaus should refer to SFFAS No.7, for specific guidance.

.02      Non-exchange Revenue

a.    The General Standard

Non-exchange revenues are inflows of resources that the Government demands or receives by donation. Such revenue should be recognized when a specifically identifiable, legally enforceable claim to resources arises, to the extent that collection is probable (more likely than not) and the amount is reasonably estimable. Non-exchange revenue should be measured by the collecting entities, but should be recognized by the entities legally entitled to the revenue (the recipient entities).

b.    Taxes and Duties

Taxes and duties should be measured on the cash basis, and the cash basis amount(s) should be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties and interest should be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the "accrual adjustment" necessary to determine the total revenue; and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them. If any bureaus collect material amounts of taxes or duties, they should refer to SFFAS No.7 for specific guidance.

### c. Fines and Penalties

Fines and penalties are monetary requirements imposed on those who violate laws or administrative rules. They may be imposed by the entities collecting taxes and duties, or by other government entities. The time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. Some examples of conditions that, depending on the circumstances, could establish a legally enforceable and measurable claim include (1) the date by which an individual may contest a court summons expires, (2) the offender pays the fine before a court date, or (3) the court imposes the fine. An allowance for uncollectible accounts should be recognized as a revenue adjustment. The allowance should reduce the gross amount of the receivable and revenue to its net realizable value, based on the criterion that losses should be recognized to the extent it is probable (more likely than not) that some or all of the receivables will not be totally collected.

Civil monetary penalties (CMPs) include non-criminal monetary penalties, fines, or other sanctions assessed by a Federal agency pursuant to Federal law, as a result of an administrative action or proceeding or a civil action in the Federal courts, and for which law establishes a specific dollar value or maximum value. Civil penalties that are strictly variable or percentage based--without a specific maximum value--are not CMPs. Civil monetary penalties will be separately recorded and identifiable in the bureau's chart of accounts. (See the Department's [Cash Management Policies and Procedures Handbook](#), Appendix I, Civil Monetary Penalties.)

d. Donations

Donations are contributions to the Government, i.e., voluntary gifts of resources to a Government entity by a non-Federal entity. Donations may be financial resources, such as cash or securities, or non-financial resources such as land or buildings. Revenue arising from donations should be recognized for those inflows of resources which meet recognition criteria for assets, and should be measured at the estimated fair value of the contribution. (See Chapter 16, Gifts & Bequests of this Handbook for further guidance.)

.03 Other Financing Sources

Financing sources, other than exchange and non-exchange revenues, that provide inflows of resources that increase results of operations during the reporting period include appropriations used, transfers of assets from other Government entities, and financing imputed with respect to any cost subsidies. This standard provides guidance for accounting for the corresponding financing source that is reported in such cases. Financing outflows may result from transfers of the reporting entity's assets to other Government entities or from exchange revenues earned by the entity but required to be transferred to the General Fund or another Government entity. Unexpended appropriations are recognized separately in determining net position but are not financing sources until used.

a. Appropriations

**Unexpended Appropriations.** Appropriations, until used, are not a financing source. They should be recognized in capital as "unexpended appropriations" (and among assets as "funds with Treasury") when made available for apportionment, even if a Treasury Warrant has not yet been received, or the amount has not been fully apportioned. Unexpended appropriations should be reduced for appropriations used and adjusted for other changes in budgetary resources, such as rescissions and transfers. The net increase or decrease in unexpended appropriations for the period should be recognized as a change in net position of the entity.

**Appropriations Used.** When used, appropriations should be recognized as a financing source in determining net results of operations. Appropriations are used in operations when goods and services are received or benefits and grants are provided. Goods and services (including amounts capitalized) are considered received when a liability is established. Benefits are considered to be provided when the related liability is established. Grants are considered to be provided when grantees meet the requirements that allow them to use the grants.<sup>3</sup>

b. Financing Imputed for Cost Subsidies

Government entities often receive goods and services from other Government entities without reimbursing the providing entity for all the related costs. In addition, Government entities often incur costs, such as for pensions, that are paid in total or in part by other entities. These constitute subsidized costs to be recognized by the receiving entity. An imputed financing source should be recognized equal to the imputed cost. This offsets any effect of imputed cost on net results of operations for the period. For example, an imputed financing amount is recognized when the Treasury Judgment Fund pays in whole or in part the court judgments and settlement agreements negotiated by the Justice Department on behalf of agencies, as well as certain types of administrative awards<sup>4</sup>.

---

<sup>3</sup> FASAB plans to undertake a project on accounting for grants.

<sup>4</sup> Paragraph 4 FASAB Interpretation No. 2 AAccounting for Treasury Judgement Fund Transactions.®



c. Transfers of Assets

An intra-governmental transfer of cash or of other capitalized asset without reimbursement changes the resources available to both the receiving entity and the transferring entity. The receiving entity should recognize a transfer-in as an additional financing source in its result of operations for the period. Similarly, the transferring entity should recognize the transfer-out as a decrease in its result of operations. The value recorded should be the transferring entity's book value of the asset. If the receiving entity does not know the book value, the asset should be recorded at its estimated fair value as of the date of transfer.

To the extent that a Government entity's exchange revenue that is included in calculating net cost of operations is required to be transferred to the Treasury or other Government entity, the amount should be recognized as a transfer-out in determining the net result of operations.

SFFAS No. 7, Appendix B, "Guidance for the Classification of Transactions," provides authoritative guidance for determining which transactions should be classified as exchange transactions and which should be classified as nonexchange transactions or other financing sources.

Section 4.0 User Fees

.01 Determination of User Fees

a. Full Cost

The cost of activities performed will be determined in accordance with Chapter 12, '5.0-Full Cost, of this Handbook. Accordingly, the accounting records shall be the official source of such cost determinations. The legal or administrative basis for exception to full cost recovery shall be reflected in the accounting records. Exceptions to full cost recovery are defined in Chapter 12, '6.07-Exceptions. Full cost shall include all direct and indirect costs of providing a property, resource, or service.

b. Pricing Policy

Operating units shall:

1. Require all non-Federal applicants to make payment in advance of, or simultaneously with, the rendering of goods or services unless appropriations and authority are provided in advance to allow reimbursable services.
2. Set user fees as rates rather than fixed dollar amounts, when possible, to adjust for changes in costs to the Government or changes in market prices of the goods, resources, or services provided.
3. Establish a simple schedule of fees for licensing, registration, and related activities, by classifying the various types of actions into similar groups. Where there is little variation in the cost of an action of a given type, a uniform fee scale shall be established. Where there is a wide variation in the cost of an action, a graduated fee scale may be used.
4. Establish a uniform schedule of charges for like products or services, e.g., maps and charts. Price schedules shall be set for each similar group of products or services rather than setting prices on an individual item basis.

As a general rule, user fees must be based on the full costs associated with producing goods or services. However, in certain instances when there is a substantial competitive demand for a good or service, or in instances when it is necessary to achieve a balance in the demand and supply of such goods or services, user fees need not be limited to the recovery of full cost. In such instances, net revenues may be obtained.

When a substantial competitive demand exists for a good or service, user fees shall be determined using commercial practices, (e.g., by competitive bidding). User fees should be adjusted appropriately to reflect demand, level of service, and quality of the good or service.

When a substantial competitive demand does not exist for a good or service, but it becomes necessary to balance public demand with existing supply, user fees may be adjusted so there will be neither a shortage nor a surplus. If operating units maintain dated or obsolete inventory items held for sale, prices may be set in order to deplete excess stock.

**Application, Origination, and Guarantee Fees.**

Bureaus shall assess and appropriately record loan applications, origination, and guarantee fees on direct loans and loan guarantees provided by the Department. Such fees shall be consistent with statutory prohibitions and requirements of the loan program enabling legislation (see Chapter 5 of the Department's [Credit and Debt Management Operating Standards and Procedures Handbook](#)).

.02      Documentation

Costs upon which user fees are based must be reflected in the bureau's accounting records. Records must be maintained of the service or activity subject to user fees; the benefits provided to recipients; exceptions to the pricing policy; and information used to establish charges and specific methods used to determine them. Predetermined rates shall be established when feasible, particularly in cash sales programs. Where such rates are used, the bureaus shall document the following:

- a. The basis for establishing the rate;
- b. The method of recording and controlling variances between costs and billings; and
- c. Periodic evaluation of material variances and adjustments.

.03      Collection and Disposition of Receipts

Every effort should be made to keep the costs of collection to a minimum. Operating units are to ensure that the requirements of [OMB Circular A-123](#), "Management Accountability and Control" are applied to collection activities.

Unless otherwise prescribed by statute, user fees collected to recover costs or collected in excess of full cost shall be credited to the general fund of the Treasury as miscellaneous receipts. Exceptions to this general policy may be made when statutory authorities germane to certain organizations, programs, and functions otherwise address the disposition of user fee receipts. In such cases, user fee collections shall be handled in accordance with the specific provisions of those Acts.

#### .04 Biennial Review and Modification of Fee Amounts

User fees charged by operating units for the lease, purchase, or use of its goods, services, and resources are to be periodically revised to reflect increases in costs, except when such fees are established by statute or through contract negotiations and competitive bids. In those instances when user fees are material, such fees shall be modified on an on-going basis to reflect inflationary cost increases so as to recover the cost to the Government of providing goods and services.

In compliance with the [Chief Financial Officer Act](#) (P.L. 101-576, Sec. 205) and [OMB Circular A-25](#), [User Charges](#), operating units are to review biennially all fees, royalties, rents, and other charges imposed by the agency for goods and services rendered, and other items of value. As part of this review, operating units are to make recommendations on revising each fee charged to reflect costs incurred by the operating unit for providing services and products to the public or other government (including Federal) agencies. Operating units should consider including conditions in multi-year contracts which allow for adjustments to user fees based on biennial reviews. (See [Section 6.0 Special Pricing Considerations](#) for further guidance.)

#### Section 5.0 Accountability for Dedicated Collections

A reporting entity may be responsible for funds financed with dedicated collections that are held for later use to accomplish the fund's purpose. Some of these are held in a fiduciary capacity. Special accountability is required for the sake of the taxpayers or other contributors who make payments to the fund with the expectation that the collections will be used for the purposes for which they were dedicated, and for the sake of those who expect to

benefit from the fund's future expenditures. Such funds include all funds within the budget classified as trust funds, those funds within the budget that are classified as "special funds" but that are similar in nature to trust funds, and those funds within the Federal universe (inside or outside the budget) that are fiduciary in nature. Management should, therefore, identify those special funds that are similar in nature to trust funds and those funds inside and outside the budget that are fiduciary in nature. Identification of funds that are similar in nature to trust funds is a judgmental matter; management is best qualified to make this judgment.

Separate financial information about these dedicated collections should be provided if they are material either to the reporting entity or to the beneficiary or contributors. The separate information may be reported on the face of the entity's general purpose financial statements, or the information may be disclosed in the notes to the financial statements. When not material to the reporting entity, this information may be provided separately in special reports to the contributors and beneficiaries (or their representatives) rather than separately in the reporting entity's general purpose financial statements or notes thereto.

#### .01 Reporting for Dedicated Collections

The following information, at a minimum, should be reported for individual funds that account for dedicated collections.

- a. A description of each fund's purpose, how the administrative entity accounts for and reports the fund, and its authority to use those collections.
- b. The sources of revenue or other financing for the period and an explanation of the extent to which they are inflows of resources to the Government or the result of intragovernmental flows.
- c. Condensed information about assets and liabilities showing investments in Treasury securities, other assets, liabilities due and payable to beneficiaries, other liabilities, and fund balance.

- d. Condensed information on net cost and changes to fund balance showing revenues by type (exchange/nonexchange), program expenses, other expenses, other financing sources, and other changes in fund balance.
- e. Any revenues, other financing sources, or costs attributable to the fund under accounting standards, but not legally allowable as credits or charges to the fund.

## .02 Special Reports

When the above information is provided separately in special reports, the financial information required in (c) and (d) above should be combined for all such funds and the information described as "amounts for immaterial funds not presented separately in this general purpose report."

The law may require the accounting for a fund to be done in a particular way. The disclosures called for by item (e) are required if the fund's recognition requirements, as determined by law, are contrary to applicable accounting standards with respect to certain revenue, other financing sources, or costs.

If more than one reporting entity is responsible for carrying out the program financed with the dedicated collections, then the entity with the largest share of the activity should be responsible for reporting all revenues, other financing sources, assets, liabilities, and costs of the fund.

## Section 6.0 Special Pricing Considerations

In select instances, there are statutory prohibitions against imposing user fees. Operating units must be aware of these prohibitions. In certain other instances, pricing policies have been established by OMB or by the Department for particular goods or services rendered to the public, including Department employees and State and local governments. Where an OMB Circular or Department Administrative Order (DAO) provides guidance on a specific user charge area, the guidance of that Circular or DAO shall take precedence over the requirements of this chapter. Examples of such related guidance include the following:

- a. Policies on setting rental rates for Government furnished quarters and facilities occupied by employees are prescribed in OMB Circular A-45, "Policy Governing Charges for Rental and Construction of Government Quarters" as amended.
- b. Policies on setting prices for food, fuel, and other subsistence supplies sold to employees through commissaries operated by the Department, are prescribed in DAO 217-4, "Establishment and Operation of Commissaries."
- c. Policies on costs of distributing information products and services are prescribed in OMB Circular A-130, "Management of Federal Information Resources."
- d. Policies on providing services to State and local governments are prescribed in OMB Circular A-97, "Rules and regulations permitting Federal agencies to provide specialized or technical services to State and local units of government under Title III of the Intergovernmental and Cooperation Act of 1968."

Operating units should be aware that even though other authority may exist for limiting the imposition of user fees, there may be instances when circumstances or situations surrounding the sale of goods or services require that Departmental user fees apply. More specifically, where operating units provide custom tailored information services to specific individuals or groups, full cost recovery is appropriate. For example, if an agency prepares special tabulations or similar services from its databases in answer to a specific request from the public, costs associated with fulfilling the request would be charged, and the requestor should be so informed before the work begins.

The head of each operating unit or designee, after obtaining legal advice from the Office of the Assistant General Counsel for Administration, may make exceptions to Section 4.0-User Fees, if the provision of a free service is an appropriate courtesy to a foreign government or international organization; or comparable fees are set on a reciprocal basis with a foreign country.

The head of each operating unit or designee may recommend to the Chief Financial Officer that the Department seek an OMB

exception to the general policy when the cost of collecting the fees would be an unduly large part of the fee for the activity; or any other condition exists which, in the opinion of the head of the operating unit or designee, justifies an exception.

The legal or administrative basis for exception shall be documented in the accounting records. All exceptions to full cost recovery should be supported by documentation for audit purposes.

## Section 7.0 Interagency and Other Special Agreements

Interagency and other special agreements are mechanisms being used by parties entering into a relationship to formally agree to share information, provide needed services, or coordinate their programs to optimize the benefits from each party's efforts. Generally, the statement of work for other Federal, state, or local governments is established by a Memorandum of Understanding (MOU) or Memorandum of Agreement (MOA) between DOC and the parties requesting the goods or services.

### .01 Type of Agreements

The following are the five major types of agreements for work provided to other Federal, state, and local agencies:

- (1) Collateral Agreements which are agreements of mutual interest that do not commit funds;
- (2) Cooperative Research and Development Agreements (CRADA) which authorize Federal agencies to enter into cooperative research and development to promote technology transfer, and to improve access to science and technology;
- (3) Joint Project Agreements which permit a Federal agency to engage on an equitable basis in joint projects or perform services on matters of mutual interest for commercial organizations, non-profit organizations, or public organizations and agencies;
- (4) Operating Unit Special Agreements which may allow an operating unit latitude in a specific area. This type of agreement requires commitment of funds and is



usually related to the mission of the operating unit;  
and

(5) Reimbursable Agreements in which an agency provides goods or services on a cost reimbursable basis.

Specific guidelines for these agreements are provided in the DOC *Interagency and Other Special Agreements Handbook* issued by the Office of Executive Assistance Management (OEAM).

#### .02 Costing

The full cost recovery standard applies to these agreements. See Chapter 12, '5.0-Full Cost for more information. Separate projects shall be established for each agreement and costs shall be accumulated in accordance with the regular cost accounting techniques used by the primary organization units. Cost accumulation shall be consistent and should facilitate billing as provided for in these standards. Separate projects shall be established to collect the costs of activities billed through standard or other predetermined rates for specific units of output. The projects shall define the activity clearly so that all costs can be accumulated and unit costs of items sold or cost of services provided can be determined. The project description also shall describe the method of allocating over and under variances between costs and revenues.

#### .02 Waiver of Payments

Payment by a non-profit research or other Federal, state, or local agency for its share of the costs may be waived under conditions set forth in Chapter 12, '6.07-Exceptions.

The head of the operating unit or designee, acting with the advice of the operating unit's Chief Financial Officer, will determine the appropriate portion of the project's costs to be waived. A waiver of cost must be obtained before signing any agreement to perform the joint project and before beginning work on the project. The legal or administrative basis for exception to full cost recovery shall be documented in the accounting records.

.03 Deposit of Receipts

All receipts for work or services performed for other Government agencies under Section 601 of the Economy Act (see Reference G) shall be deposited:

- a. In the case of advance payments to special working funds; or
- b. In the case of payments other than advance payments, to the appropriation or funds against which charges have been made pursuant to any such order, or such other fund as may be necessary until an appropriate determination can be made.

All receipts for furnishing specialized or technical services authorized under Title III of the Intergovernmental Cooperation Act may be deposited in appropriations or funds from which the cost of providing such services has been paid or is to be charged.

## Exhibit 1

User Charge Statutory Authorities Limited to Certain Organizations, Programs, and Functions

[13 U.S.C. 8](#) authorizes services available through Bureau of the Census and the receipt of funds to pay directly the costs of the work or to repay appropriations charged with such costs.

[15 U.S.C. 275a and 15 U.S.C. 278b](#) are the basic authorities for the National Institute of Standards and Technology to charge for its services and deposit receipts to the Working Capital Fund. These authorities provide that the Secretary shall charge for services performed under the authority of 15 U.S.C. 273; that the appropriation or fund bearing the cost of the service may be reimbursed; and that the fund may be credited with advances and reimbursements, including receipts from non-Federal sources.

[15 U.S.C. 1152 and 1153](#) authorize the Secretary to maintain a clearinghouse for the collection and dissemination of scientific, technical, and engineering information and to establish a schedule of fees and charges which will make these services and functions self-sustaining.

[33 U.S.C. 883e](#) authorizes the Secretary to enter cooperative agreements with, and to receive and expend funds made available by, States or subdivisions thereof, public or private organizations, and individuals for certain authorized surveys and investigations or for performing related surveying and mapping activities, including special purpose maps, and for the preparation and publication of the results.

[49 U.S.C. 47302](#), authorizes the acceptance of funds from foreign governments and international organizations for use of facilities and performance of services specified in the statute.

[44 U.S.C. 1307](#) authorizes the sale of nautical and aeronautical products created or published by NOAA.

[35 U.S.C. 41](#) authorizes fees for the filing of applications and the issuance of patents, and for all other processing, services, or materials relating to patents.

[15 U.S.C. 1113](#) authorizes fees for the filing and processing of applications and for the registration of trademarks, and for all other services performed by, and materials furnished by, the Patent and Trademark Office related to trademarks and other marks.

[5 U.S.C. '552](#) authorizes recovery of only the direct costs of search, duplication, or review, depending upon various conditions, for information which the Department is required to make available to the public.

[15 U.S.C. '4912](#) authorizes the Secretary to charge reasonable fees consistent with 5 U.S.C. '552 for services and access to information maintained as part of the National Trade Data Bank.

[15 U.S.C. '4051\(e\)](#) authorizes the Secretary, in carrying out any export promotion program, to receive fees for the printing, distribution, and sale of documents, and the acceptance of private notices and advertisements, under specified circumstances.

[15 U.S.C. '1534](#) authorizes assessing fees, based on fair market value, for access to environmental data, and information and products derived therefrom, collected or archived by NOAA.

[22 U.S.C. 2455\(f\)](#), as incorporated into the International Trade Administration's appropriation and the Bureau of Export

Administration's appropriation, authorizes acceptance of contributions, which are considered user fees in certain cases.